EXHIBIT C

LEGAL_US_E # 73244093.1

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March 16, 2007

VIA FACSIMILE

Rebecca Kelder Myers, Esq.
Paul, Hastings, Janofsky & Walker LLP
75 East 55th Street
New York, NY 10022

Re: FragranceNet.com, Inc. v. FragranceX.com, Inc., CV-06-2225 (JFB)(AKT)

Dear Rebecca:

I looked at plaintiff's proposed Third Amended Complaint.

It does not appear to me that this pleading can be filed in good faith. I am advised that the new allegations concerning the metatags and Google's Adwords program are factually groundless.

Sincerely,

David Rabinowitz

DR:jt

cc: FragranceX.com Inc.

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